

1 Honorable Marc Barreca
2 May 28, 2015; 1:30 p.m.
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5

6 IN THE UNITED STATES BANKRUPTCY COURT FOR THE
7 WESTERN DISTRICT OF WASHINGTON AT SEATTLE

8 In re:) Chapter 7
9 TREND SOUND PROMOTER AMG CORP.,) Bankruptcy No. 14-13193
10 Debtor(s).)
11 BANKRUPTCY ESTATE OF TREND) Adversary No. 14-01248
12 SOUND PROMOTER AMG CORP.,)
by and through Nancy James, Bankruptcy)
Trustee,)
13 Plaintiff,)
14 v.)
15 VOLODIMYR PIGIDA and JANE DOE)
PIGIDA, husband and wife, and the marital) DECLARATION OF
community comprised thereof, individually) RICHARD GINNIS
and as trustee of the Lakeshore Enterprises) IN SUPPORT OF PLAINTIFF'S
Trust; and MARINA BONDARENKO and) MOTION FOR SUMMARY
JOHN DOE BONDARENKO, wife and) JUDGMENT
husband, and the marital community)
comprised thereof, individually and as trustee)
of the Lakeshore Enterprises Trust, and)
SOUNDT STUDIOS LLC, a Washington)
limited liability company,)
21 Defendants.)
22

23 The undersigned makes the following statement under penalty of perjury:
24
25

1. I am over 18 years of age, am competent to testify to the statements herein and make
the statements herein based on facts personally known to me.
2. I have been employed by the trustee in this matter as her accountant.

**DECLARATION OF RICHARD GINNIS
IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT**
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THE RIGBY LAW FIRM
600 Stewart Street, Suite 1908
Seattle, WA 98101
(206) 755-7600

1 3. I am a certified public accountant and I have been a certified public accountant
2 continuously since 1970.

3 4. For the past 30 years I have worked regularly with bankruptcy trustees. I would
4 estimate that I have been employed by trustees to act as their accountant in more than 2,000 cases.

5 5. During my numerous engagements as the accountant for the trustee, I have conducted
6 numerous preference analyses.

7 6. I have conducted a preference analysis in the above-captioned matter. In the course
8 of my employment I have reviewed the documents set forth on Exhibit "A" hereto to look for
9 preferential payments and to conduct an analysis of the date the debtor became insolvent. I have
10 determined that the debtor became insolvent on or before July 31, 2013. I have prepared a balance
11 sheet as of that date and it is attached hereto as Exhibit "D".

12 7. I have determined that SoundT Studios LLC received preferential transfers or
13 preferential transfers were made for its benefit in the amount of \$882,860.67 within 90 days of the
14 date the bankruptcy was filed. These transfers are set forth on Exhibits "B-1" and "B-2" hereto.

15 8. In the event that this Court determines that SoundT Studios LLC is entitled to new
16 value credit for license fees accrued after the preferential transfers, then the amount in the prior
17 paragraph is reduced to \$596,518.47. These transfers are set forth on Exhibits "B-1" and "B-2"
18 hereto.

19 9. I have determined that SoundT Studios LLC received preferential transfers or
20 transfers were made for its benefit in the amount of \$1,449,419.67 on or after July 31, 2013, which
21 is on or after the date of insolvency and is within one year of the date the bankruptcy was filed.
22 These transfers are set forth on Exhibit "C-1" hereto. Also attached hereto, as Exhibit "C-2", is a
23 schedule of billings made by SoundT Studios LLC to Trend Sound Promoter AMG Corp and
24 payments made by Trend Sound to or on behalf of SoundT Studios. In comparing the payments
25 listed on Exhibit "C-2" with the payments recorded on the billing statements by SoundT Studios
LLC, I have discovered that SoundT Studios has not given credit to Trend Sound for all of the

**DECLARATION OF RICHARD GINNIS
IN SUPPORT OF PLAINTIFF'S
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1 payments listed in my exhibit. And, to a lesser extent, there were payments listed on the billing
2 statements that I could not trace to Trend Sound. As a result, the ending balance on Exhibit "C-2",
3 as of April 30, 2014 is \$3,122,648.12, whereas, the balance on the SoundT Studio invoice dated
4 March 31, 2014 (and listing payments through April 12, 2014), is \$3,166,298.30, a difference of
5 \$43,650.18. I do not consider this difference to be material to my analysis. The invoices prepared
6 by SoundT Studios LLC, in referring to the due date, state "The payment is due upon receipt of this
7 invoice." Although common, this terminology is vague. In determining which payments were paid
8 outside the ordinary course of business, I have used the last day of the month following the invoice
9 date as constituting timely payment.

10 10. In the event that this Court determines that SoundT Studios LLC is entitled to new
11 value credit for license fees accrued after the preferential transfers, then the amount in the prior
12 paragraph is reduced to \$599,835.47. These transfers are set forth on Exhibit "C-1" hereto.

13 11. My analysis included reviewing payments to related parties other than SoundT
14 Studios LLC on or after July 31, 2013.

15 12. During my analysis, I have discovered the following transfers were made to other
16 related parties without consideration:

Trend Sound Promoter GSVP LLC	\$	13,400.00
Trend Sound Music Publishing LLC	\$	9,200.00
Admarket	\$	50,000.00
Advertisement Promoter Marketing	\$	48,000.00
Volodimyr Pigida	\$	79,600.00

20 These transfers are detailed on Exhibits "E-1" through "E-5" hereto.

21 13. Additionally, the books of Trend Sound Promoter AMG Corp show that Volodimyr
22 Pigida received a post petition transfer that was attributed to SoundT Studios LLC, in the amount
23 of \$3,301.37 on May 16, 2014. I do not have access to the May bank statement and could not
24 confirm payment of the check. However, based upon the amount of cash shown on the April, 2014
25 bank statement, and the total amount of checks the debtor recorded in May, it appears there were

**DECLARATION OF RICHARD GINNIS
IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT**
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1 funds on hand sufficient to pay all the checks recorded posted to the books. Therefore, I am counting
2 this payment as a transfer unless later evidence shows that the check was never negotiated.

3 14. Finally, on January 16, 2014, \$90,994.08 was wired to "The Escrow Service, Inc"
4 by SoundT Studios LLC. This transfer has been determined to be the down payment on the purchase
5 of a condominium. I have determined that the funds came from Trend Sound Promoter AMG Corp.
6 I am able to make that determination because, between September 1, 2013 and January 16, 2014,
7 all monies deposited to the SoundT Studios LLC bank account were from transfers by Trend Sound
8 Promoter AMG Corp. SoundT Studios LLC did not have other funds available to make the payment
9 of \$90,994.08 on January 16, 2014.

10 DATED this 28th day of April, 2015.

/S/ Richard N. Ginnis

Richard N. Ginnis

**DECLARATION OF RICHARD GINNIS
IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT**

THE RIGBY LAW FIRM
600 Stewart Street, Suite 1908
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Trend Sound AMG Promoter AMG Corp.
Records Used in Solvency Analysis
Exhibit A

- Debtor's Financial Statements on Quickbooks.
- Bank statements of the debtor and related parties.
- Billings from Sound Track Studios to Trend Sound.
- Trustee's Report of Sale of Bentley Continental automobile.
- Schedules of Accounts Payable and Fees Paid to Sound Track Studios, from debtor's accounting records.
- Debtor's bankruptcy schedules.
- Claims Register with listing of claims filed.
- Copies of checks paid out of debtor's bank accounts.

Exhibit A

Trend Sound Promoter AMG Corp.
 Preferential Payments to
 Sound Track Studio, LLC
 Within 90 Days of Bankruptcy Filing
EXHIBIT B-1

Date	Transaction Type	Bank	From Bank	Account #	Check #	Payee	Amount	Preference	Timely Payment
1/27/2014	Wire	Bank of America - Savings		3743		Lakeshore Enterprises	1,454,448.11	714,494.00	739,954.11
2/4/2014	Check	Citibank - Checking		4860	1075	Ticor Title	10,000.00	10,000.00	
2/5/2014	Check	Citibank - Checking		4860	1081	Infinity Holding	4,000.00	4,000.00	
2/21/2014	Check	Citibank - Checking		4860	1087	Ride	6,700.00	6,700.00	
2/26/2014	CBUSOL domestic wire out	Citibank - Savings		8839		Sound Track Studio	128,778.67	128,778.67	
2/28/2014	Check	Citibank - Checking		4860	1088	Volodimyr Pigida	1,038.00	1,038.00	
4/14/2014	Check	Bank of America - Checking		6300	4758	Sound Track Studio	4,200.00	4,200.00	
4/14/2014	Check	Bank of America - Checking		6300	4756	GSPV	5,100.00	5,100.00	
4/15/2014	Check	Citibank - Checking		4860	1113	Sound Track Studio	8,550.00	8,550.00	
<hr/>									
TOTAL, WITHIN 90 DAYS OF FILING									
882,860.67									
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EXHIBIT B-1

Trend Sound Promoter AMG Corp.
 Preferential Payments to
 Sound Track Studio, LLC
 Within 90 Days of Bankruptcy Filing
EXHIBIT B-2

New Value Calculation

Payee	Amount	Preference	Timely Payment	Period of Sales	Sales	fees @ 20% (New value)	Preference After applying New Value
Lakeshore Enterprises	1,454,448.11	714,494.00	739,954.11	1/28/14-2/4/14	1,000,754.00	200,150.80	514,343.20
Ticor Title	10,000.00	10,000.00		2/5/14-2/5/14	146,995.00	29,399.00	-
Infinity Holding	4,000.00	4,000.00		2/6/14-2/21/14	2,484,502.00	496,900.40	-
Ride	6,700.00	6,700.00		2/22/14-2/26/14	438,338.00	87,667.60	-
Sound Track Studio	128,778.67	128,778.67		2/27/14-2/28/14	258,543.00	51,708.60	77,070.07
Volodimyr Pigida	1,038.00	1,038.00		2/29/14-4/14/14	1,175,850.25	235,170.05	-
Sound Track Studio	4,200.00	4,200.00		4/15/14-4/15/14	10,487.00	2,097.40	2,102.60
GSPV	5,100.00	5,100.00		4/15/14-4/15/14	10,487.00	2,097.40	3,002.60
Sound Track Studio	8,550.00	8,550.00		4/16/14-4/24/14	118,477.75	23,695.55	-
	-----						-----
	882,860.67		=====				596,518.47
							=====

EXHIBIT B-2

Trend Sound Promoter AMG Corp.
 Preferential Payments
 Paid To or For Sound Track Studios, LLC
 Starting From July 31, 2013
EXHIBIT C-1

Date	Transaction Type	Bank	From Bank Account #	Check #	Payee	Amount	Preference	Timely Payment	Period of Sales	New Value Calculation fees @ 20% (New value)	Preference New Value
8/8/2013 Check		Bank of America - Checking	6300	2490	Volodimir Pigida	5,000.00	6,000.00	8/9/13-9/1/13	818,765.00	163,753.00	-
8/8/2013 Check		Bank of America - Checking	6300	2488	Volodimir Pigida	6,000.00	8,000.00	8/9/13-9/1/13	818,765.00	163,753.00	-
8/8/2013 Check		Bank of America - Checking	6300	2487	Sound Track Studio	8,000.00	8,000.00	8/9/13-9/1/13	818,765.00	163,753.00	-
9/1/2013 Transfer	Citibank - Checking	Citibank - Checking	4860	1103	Eastside Marine	550.00	550.00	9/2/13-9/19/13	1,117,050.00	223,410.00	-
9/19/2013 Wire for Sound Track		Bank of America - Checking	6300	3000	Sound Track Studio	15,000.00	15,000.00	9/20/13-9/24/13	399,905.00	79,981.00	-
9/24/2013 Wire for Sound Track	##### Transfer	Bank of America - Savings	3743	504	Pigida, Volodimir	85,000.00	85,000.00	9/25/13-10/24/13	2,522,080.00	504,416.00	-
##### Transfer	##### Transfer	Bank of America - Savings	3743	505	Pigida, Volodimir	42,759.00	42,759.00	10/25/13-10/28/13	197,210.00	39,442.00	3,317.00
##### Transfer	##### Transfer	Bank of America - Checking	6300	4758	Sound Track Studio	35,000.00	35,000.00	10/29/13-11/27/13	2,730,585.00	546,117.00	-
##### Transfer	##### Transfer	Bank of America - Checking	6300	4756	GSVP	5,000.00	5,000.00	11/28/13-12/4/13	713,785.00	142,737.00	-
12/4/2013 Transfer		Bank of America - Checking	6300	4757	Inteway	4,000.00	4,000.00	11/28/13-12/4/13	713,785.00	142,737.00	-
12/4/2013 Transfer		Bank of America - Checking	6300	4758	Advertisement Promoters	4,000.00	4,000.00	11/28/13-12/4/13	713,785.00	142,737.00	-
12/4/2013 Transfer		Bank of America - Checking	6300	4759	Mkt.	30,000.00	30,000.00	12/5/13-12/26/13	3,172,955.00	634,591.00	-
12/4/2013 Transfer		Bank of America - Checking	6300	4760	Sound Track Studio	20,000.00	20,000.00	12/5/13-12/26/13	3,172,955.00	634,591.00	-
12/4/2013 Transfer		Bank of America - Savings	3743	506	Advertisement Promoters	68,000.00	68,000.00	12/27/13-12/30/13	414,155.00	82,831.00	-
12/4/2013 Transfer		Bank of America - Savings	3743	507	Mkt.	39,000.00	39,000.00	12/27/13-12/30/13	414,155.00	82,831.00	-
1/2/2014 Transfer		Bank of America - Savings	6300	508	Inteway	50,000.00	50,000.00	12/31/13-1/1/14	464,590.00	92,918.00	-
1/10/2014 Check		Bank of America - Checking	6300	4761	Sound Track Studio	65,000.00	65,000.00	1/3/14-1/10/14	1,679,420.00	335,884.00	-
1/13/2014 Check		Bank of America - Checking	4860	1064	Ticor Title	45,000.00	45,000.00	1/11/14-1/13/14	260,700.00	52,140.00	-
Cash withdrawal but not deposited		Citibank - Checking	6300	509	Gim Boat Center	550.00	550.00	1/14/14-1/17/14	1,276,144.00	255,228.80	-
1/17/2014 deposited		Bank of America - Checking	6300	510	Sound Track Studio	4,000.00	4,000.00	1/18/14-1/21/14	884,016.00	176,803.20	-
1/21/2014 Transfer		Bank of America - Checking	6300	511	GSVP	8,000.00	8,000.00	1/18/14-1/21/14	884,016.00	176,803.20	-
1/21/2014 Transfer		Bank of America - Checking	4860	1067	Inteway	6,000.00	6,000.00	1/18/14-1/21/14	884,016.00	176,803.20	-
1/21/2014 Check		Citibank - Checking	4860	1068	Pigida, Volodimir	5,300.00	5,300.00	1/22/14-1/27/14	814,756.00	162,951.20	-
1/21/2014 Check		Citibank - Checking	4860	1071	Trend Sound Music Publishing LLC	6,500.00	6,500.00	1/22/14-1/27/14	814,756.00	162,951.20	-
1/21/2014 Check		Citibank - Checking	4860	1069	GSVP	5,900.00	5,900.00	1/22/14-1/27/14	814,756.00	162,951.20	-
1/21/2014 Check		Citibank - Checking	4860	1070	Sound Track Studio	7,000.00	7,000.00	1/22/14-1/27/14	814,756.00	162,951.20	-
1/27/2014 Wire		Bank of America - Savings	3743	1075	Lakeshore Enterprises	1,454,448.11	739,954.11	1/28/14-2/4/14	1,000,754.00	200,150.80	514,343.20
2/4/2014 Check		Citibank - Checking	4860	1081	Ticor Title	10,000.00	10,000.00	2/5/14-2/5/14	146,995.00	29,399.00	-
2/5/2014 Check		Citibank - Checking	4860	1082	Infinity Holding	4,000.00	4,000.00	2/6/14-2/21/14	2,484,502.00	496,900.40	-
2/21/2014 Check		Citibank - Checking	4860	1087	Ride	6,700.00	6,700.00	2/21/14-2/26/14	438,338.00	87,667.60	-
2/26/2014 out	CBUSOL domestic wire	Citibank - Savings	8839	1088	Sound Track Studio	128,778.67	128,778.67	2/27/14-2/28/14	258,543.00	51,708.60	77,070.07
2/28/2014 out		Citibank - Checking	4860	4758	Velodimir Pigida	1,038.00	1,038.00	2/27/14-4/14/14	1,175,850.25	235,170.05	-
4/14/2014 Check		Bank of America - Checking	6300	4759	Sound Track Studio	4,200.00	4,200.00	4/15/14-4/15/14	10,487.00	2,097.40	2,102.60
4/15/2014 Check		Bank of America - Checking	6300	4860	Citibank - Checking	5,100.00	5,100.00	4/15/14-4/15/14	10,487.00	2,097.40	3,002.60
TOTAL, ON OR AFTER JULY 31, 2013, PRE-PETITION						8,550.00	8,550.00	4/16/14-4/24/14	118,477.75	23,695.55	-
						2,189,373.78	2,189,373.78	4/1449,419.67			599,335.47

POST-PETITION:

5/16/2014 Check

Puget Sound Bank - Checking

3,301.37

3,301.37

EXHIBIT C-1

Trend Sound Promoter AMG Corp.
 Preferential Payments
 Billings from Sound Track Studios LLC
 Payments Made To or For Sound Track Studios, LLC
 Starting From July 31, 2013
EXHIBIT C-2

Billings			Payments			Preference Analysis		
Date of Invoice	Amount	Due Date	Date of Payment	Transaction Type	Amount	Preference	Timely Payment	Balance
6/30/2013	410,989.00	7/31/2013						410,989.00
		7/31/2013	8/8/2013	Check	5,000.00	5,000.00		405,989.00
		7/31/2013	8/8/2013	Check	6,000.00	6,000.00		399,989.00
		7/31/2013	8/8/2013	Check	8,000.00	8,000.00		391,989.00
		7/31/2013	9/1/2013	Check	550.00	550.00		391,439.00
		7/31/2013	9/19/2013	Transfer	15,000.00	15,000.00		376,439.00
		7/31/2013	9/24/2013	Wire for Sound Track	85,000.00	85,000.00		291,439.00
		7/31/2013	10/24/2013	Wire for Sound Track	42,759.00	42,759.00		248,680.00
		7/31/2013	10/28/2013	Wire for Sound Track	35,000.00	35,000.00		213,680.00
								1,083,744.00
9/30/2013	870,064.00	10/31/2013	11/27/2013	Transfer	5,000.00	5,000.00		1,078,744.00
		7/31/2013	11/27/2013	Transfer	4,000.00	4,000.00		1,074,744.00
		7/31/2013	12/4/2013	Transfer	30,000.00	30,000.00		1,044,744.00
		7/31/2013	12/4/2013	Transfer	20,000.00	20,000.00		1,024,744.00
		7/31/2013	12/26/2013	Transfer	68,000.00	68,000.00		956,744.00
		7/31/2013	12/26/2013	Transfer	39,000.00	39,000.00		917,744.00
		7/31/2013	12/30/2013	Transfer	47,680.00	47,680.00		870,064.00
		10/31/2013	12/30/2013	Transfer	2,320.00	2,320.00		867,744.00
		10/31/2013	1/2/2014	Transfer	65,000.00	65,000.00		802,744.00
		10/31/2013	1/10/2014	Check	45,000.00	45,000.00		757,744.00
		10/31/2013	1/13/2014	Check	550.00	550.00		757,194.00
				Cash withdrawal but not				
		10/31/2013	1/17/2014	deposited	4,000.00	4,000.00		753,194.00
		10/31/2013	1/17/2014	Transfer	8,000.00	8,000.00		745,194.00
		10/31/2013	1/17/2014	Transfer	6,000.00	6,000.00		739,194.00
		10/31/2013	1/21/2014	Check	5,300.00	5,300.00		733,894.00
		10/31/2013	1/21/2014	Check	6,500.00	6,500.00		727,394.00
		10/31/2013	1/21/2014	Check	5,900.00	5,900.00		721,494.00
		10/31/2013	1/21/2014	Check	7,000.00	7,000.00		714,494.00
		10/31/2013	1/27/2014	Wire	714,494.00	714,494.00		0.00
		1/31/2014	1/27/2014	Wire	739,954.11		739,954.11	(739,954.11)
12/31/2013	1,935,853.00	1/31/2014						1,195,898.89
		1/31/2014	2/4/2014	Check	10,000.00	10,000.00		1,185,898.89
		1/31/2014	2/5/2014	Check	4,000.00	4,000.00		1,181,898.89
		1/31/2014	2/21/2014	Check	6,700.00	6,700.00		1,175,198.89
				CBUSOL domestic wire				
		1/31/2014	2/26/2014	out	128,778.67	128,778.67		1,046,420.22
		1/31/2014	2/28/2014	Check	1,038.00	1,038.00		1,045,382.22
		1/31/2014	4/14/2014	Check	4,200.00	4,200.00		1,041,182.22
		1/31/2014	4/14/2014	Check	5,100.00	5,100.00		1,036,082.22
		1/31/2014	4/15/2014	Check	8,550.00	8,550.00		1,027,532.22
3/31/2014	2,095,116.00	4/30/2014						3,122,648.22
TOTAL, ON OR AFTER JULY 31, 2013, PRE-PETITION					2,189,373.78	1,449,419.67	739,954.11	
					=====	=====	=====	=====

EXHIBIT C-2

Trend Sound Promotor AMG Corp.
 Statement of Assets and Liabilities
 As of July 31, 2013
EXHIBIT D

<u>ASSETS</u>	<u>7/31/2013</u>	<u>Source of Information</u>
Cash in banks	1,603,211	Bank statements
Accounts receivable	9,235	Quickbooks balance sheet
Bentley automobile	62,500	Gross sales price realized by the Trustee
<u>LIABILITIES</u>		
Accounts payable	(1,533,712)	Quickbooks balance sheet as of July 31, 2013 increased by July's commissions recorded in August and September, and June's commissions recorded in August and decreased by processing fees charged the promoters
Notes payable	26,000	Quickbooks balance sheet (debit balances)
Payroll taxes payable	(264)	Quickbooks balance sheet.
Due to Sound Track	(662,678)	Per Sound Track quarterly statement dated June 30, 2013 plus 20% (the commission rate of July sales less payments made in July)
EQUITY	 ----- (495,708) =====	

EXHIBIT D

Trend Sound Promoter AMG Corp.
 Preferential Payments to
 Trend Sound Promoters GSVP LLC
 Starting From July 31, 2013
EXHIBIT E-1

Date	Transaction Type	Bank	Check #	Account #	Payee	(Per books)	Amount	Preference	Comment
8/9/2013	Bill Payment (Check)	Citibank -Checking	1043	4860	GSVP LLC	20000 Accounts Payable	5,000.00	5,000.00	
11/5/2013	Bill Payment (Check)	Bank of America - Checking	2546	6300	GSVP LLC	20000 Accounts Payable	3,900.00	3,900.00	
12/11/2013	Bill Payment (Check)	Citibank - Checking	1058	4860	GSVP LLC	20000 Accounts Payable	4,500.00	4,500.00	
						TOTAL - PRIOR TO 90 DAY PERIOD			
							13,400.00		

							13,400.00		
							=====		

Trend Sound Promoter AMG Corp.
Preferential Payments to
Trend Sound Music Publishing, LLC
Starting From July 31, 2013
EXHIBIT E-2

Date	Transaction Type	Bank	Check #	Account #	Payer	(Per books)	Amount	Preference	Comment
#####	Check	Bank of America - Checking	4759	6300	Trend Sound Music Publishing LLC	80900 Suspense - Ask Accountant	9,200.00	9,200.00	Payment still in suspense; purpose is unknown.
						TOTAL - WITHIN 90 DAY PERIOD		9,200.00	
									=====

EXHIBIT E-2

Trend Sound Promoter AMG Corp.
Preferential Payments to
Admarket & Admarket List
Starting From July 31, 2013
EXHIBIT E-3

<u>Date</u>	<u>Transaction Type</u>	<u>Bank</u>	<u>Check #</u>	<u>Account #</u>	<u>Payee</u>	<u>(Per books)</u>	<u>Amount</u>	<u>Preference</u>	<u>Comment</u>
##### Transfer	Transfer	Bank of America - Savings		2968	Admarket & Admarket List	TOTAL - PRIOR TO 90 DAY PERIOD	50,000.00	50,000.00	This payment was not recorded in the books; purpose is not known.

EXHIBIT E-3

Trend Sound Promoter AMG Corp.
 Preferential Payments to
 Trend Sound Promoters GSVP LLC
 Starting From July 31, 2013
EXHIBIT E-4

<u>Date</u>	<u>Transaction Type</u>	<u>Bank</u>	<u>Check#</u>	<u>Account #</u>	<u>Payee</u>	<u>(Per books)</u>	<u>Amount</u>	<u>Preference</u>	<u>Comment</u>
8/8/2013 Transfer		Bank of America - Checking		6300	Advertisement Promoters Mkt.	Not recorded on Quickbooks	15,000.00	15,000.00	This payment was not recorded in the books. There is no assignment from Sound Track for this amount.
##### Transfer		Bank of America - Checking		6300	Advertisement Promoters Mkt.	Not recorded on Quickbooks	18,000.00	18,000.00	This payment was not recorded in the books. There is no assignment from Sound Track for this amount.
##### Transfer		Bank of America - Checking		6300	Advertisement Promoters Mkt.	Not recorded on Quickbooks TOTAL - PRIOR TO 90 DAY PERIOD	15,000.00 ----- 48,000.00 =====	15,000.00 48,000.00 =====	This payment was not recorded in the books. There is no assignment from Sound Track for this amount.

Trend Sound Promoter AMG Corp.
 Preferential Payments to
 Volodymyr Pigida
 Starting From July 31, 2013
EXHIBIT E-5

Date	Transaction Type	Bank	Bank	Check #	Payer	(Per books)	Amount	Preference	Probably not preference	Comment
9/16/2013	Wire	Bank of America - Savings		3743	Pigida, Volodymyr	Not recorded in Quickbooks	35,000.00	35,000.00		This transfer was not recorded in the books.
9/30/2013	Check	Bank of America - Checking		2041	6300	Pigida, Volodymyr	60400 Payroll Expenses	11,501.50	11,501.50	
10/8/2013	Withdrawal	Citibank - Checking		4860	Pigida, Volodymyr	Not recorded in Quickbooks	40,000.00	40,000.00		
####/#/#/#/#	Check	Bank of America - Checking		2039	6300	Pigida, Volodymyr	60400 Payroll Expenses	40,000.00	40,000.00	
11/15/2013	Check	Bank of America - Checking		2697	6300	Pigida, Volodymyr	60400 Payroll Expenses	1,916.75	1,916.75	
####/#/#/#/#	Check	Bank of America - Checking		2904	6300	Pigida, Volodymyr	60400 Payroll Expenses	1,916.75	1,916.75	
12/5/2013	Check	Bank of America - Checking		4071	6300	Pigida, Volodymyr	60400 Payroll Expenses	1,916.75	1,916.75	
####/#/#/#/#	Check	Bank of America - Checking		4446	6300	Pigida, Volodymyr	60400 Payroll Expenses	1,916.75	1,916.75	
1/6/2014	Check	Bank of America - Checking		3551	6300	Pigida, Volodymyr	60400 Payroll Expenses	1,916.75	1,916.75	
1/7/2014	Transfer	Citibank - Checking		4860	Owner	31200 Owner's withdrawal	1,920.75	1,920.75		
1/17/2014	Transfer	Citibank - Checking		4860	Owner	31200 Owner's withdrawal	3,000.00	3,000.00		
1/20/2014	Check	Citibank - Checking		2453	4860	Pigida, Volodymyr	60400 Payroll Expenses	1,000.00	1,000.00	
						SUBTOTAL - PRIOR TO 90 DAY PERIOD	3,305.70	3,305.70		
							79,000.00			
3/17/2014	Transfer	Bank of America - Checking		6300	Owner	31200 Owner's withdrawal	200.00	200.00		
3/20/2014	Transfer	Bank of America - Checking		6300	Owner	31200 Owner's withdrawal	200.00	200.00		
3/24/2014	Transfer	Bank of America - Checking		6300	Owner	31200 Owner's withdrawal	200.00	200.00		
4/14/2014	Check	Bank of America - Checking		4760	6300	Pigida, Volodymyr	60400 Payroll Expenses	2,000.00	2,000.00	
4/14/2014	Check	Bank of America - Checking		3276	6300	Pigida, Volodymyr	60400 Payroll Expenses	3,305.71	3,305.71	
						SUBTOTAL - WITHIN 90 DAY PERIOD				
							600.00			
							-----	-----	-----	
							111,217.41	79,600.00	31,617.41	
							=====	=====	=====	